

Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
Response Deadline: January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)

WEIL, GOTSHAL & MANGES LLP

767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
David Griffiths
Lauren Tauro

*Attorneys for Debtors
and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re	:	Chapter 11
	:	
SAS AB, et al.,	:	Case No. 22-10925 (MEW)
	:	
Debtors.¹	:	(Jointly Administered)
	x	

**NOTICE OF TENTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS**
(Satisfied Claims)

**THE ATTACHED OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW
AND EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THE
ATTACHED OBJECTION AND THE ATTACHMENT THERETO TO DETERMINE
WHETHER THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

PLEASE TAKE NOTICE that, on December 23, 2023, SAS AB and its debtor
subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors' mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

(collectively, the “**Debtors**”) filed the *Tenth Omnibus Objection of Debtors to Disallow and Expunge Claims (Satisfied Claims)* (the “**Objection**”).

PLEASE TAKE FURTHER NOTICE that a hearing to consider entry of an order approving the Objection (the “**Hearing**”) will be conducted before the Honorable Michael E. Wiles, in the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), on **January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that the Objection requests the Bankruptcy Court disallow and expunge from the claims register the claims listed on Exhibit 1 to the proposed form of order annexed to the Objection as Exhibit A (the “**Proposed Order**”) on the ground that each such claim has been satisfied in full during the Debtors’ chapter 11 cases.

PLEASE TAKE FURTHER NOTICE that any responses (the “**Responses**”) to the Objection must (i) be in writing, (ii) conform to the Bankruptcy Rules, the Local Bankruptcy Rules for the Southern District of New York (the “**Local Bankruptcy Rules**”), and the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292] (the “**Case Management Order**”), (iii) be filed with the Bankruptcy Court by (a) attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) and (b) all other parties in interest on a CD-ROM, in text-searchable portable document format (PDF) (with two single-sided hard copies delivered to the Judge’s Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and (iv) be served in accordance with General Order M-399, the Bankruptcy Rules, the Local Bankruptcy Rules, and the Case Management Order, upon (a) the attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Gary Holtzer, Kelly DiBlasi, David

Griffiths, and Lauren Tauro), (b) the Office of the United States Trustee for Region 2 (Attn: Greg Zipes, Esq. & Annie Wells, Esq.), and (c) the attorneys for the Official Committee of Unsecured Creditors (Attn: Brett H. Miller, Todd M. Goren, Debra M. Sinclair, Craig A. Damast, and James H. Burbage), so as to be filed and received no later than **January 16, 2024 at 4:00 p.m. (Prevailing Eastern Time)** (the “**Response Deadline**”).

PLEASE TAKE FURTHER NOTICE that any Response must contain the following: (i) the name of the claimant and description of the basis for the amount of the claim; (ii) a concise statement setting forth the reasons why the claim should not be disallowed and expunged from the claims register for the reasons set forth in the Objection, including the specific factual and legal bases which will be relied upon in opposing the Objection; and (iii) all documentation or other evidence of the claim, to the extent not included with the proof of claim previously filed with the Bankruptcy Court, which will be relied upon in opposing the Objection.

PLEASE TAKE FURTHER NOTICE that if no Responses are timely filed and served with respect to the Objection by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or an opportunity to be heard.

PLEASE TAKE FURTHER NOTICE that any claim that the Bankruptcy Court disallows and expunges will be treated as if it had not been filed and will not be entitled to any distribution on account thereof.

PLEASE TAKE FURTHER NOTICE that any responding parties are required to attend any Hearing and failure to appear may result in relief being granted upon default.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
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Hearing Date and Time: January 23, 2024 at 11:00 a.m. (Prevailing Eastern Time)
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x
In re : **Chapter 11**
: :
SAS AB, et al. : **Case No. 22-10925 (MEW)**
: :
Debtors.¹ : **(Jointly Administered)**
----- x

**TENTH OMNIBUS OBJECTION OF
DEBTORS TO DISALLOW AND EXPUNGE CLAIMS
(Satisfied Claims)**

**THIS OMNIBUS OBJECTION OF DEBTORS SEEKS TO DISALLOW AND
EXPUNGE CERTAIN CLAIMS. PLEASE CAREFULLY REVIEW THIS
OBJECTION AND THE ATTACHMENT HERETO TO DETERMINE WHETHER
THE OBJECTION AFFECTS ANY CLAIM(S) YOU MAY HAVE.**

SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), respectfully represent as follows in support of this objection (the “**Objection**”):

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

Background

1. On July 5, 2022 (the “**Commencement Date**”), each Debtor commenced with the Court a voluntary case under chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these chapter 11 cases. On July 22, 2022, the Office of the United States Trustee for Region 2 (the “**U.S. Trustee**”) appointed the Official Committee of Unsecured Creditors (the “**Creditors’ Committee**”) [ECF No. 75].

2. The Debtors’ chapter 11 cases are being jointly administered for procedural purposes only pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

3. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these chapter 11 cases is set forth in the *Declaration of Erno Hildén Pursuant to Rule 1007-2 of Local Bankruptcy Rules for Southern District of New York*, dated July 5, 2022 [ECF No. 3], and the *Declaration of Michael Healy in Support of First Day Motions and Applications*, dated July 5, 2022 [ECF No. 4].

Jurisdiction

4. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

Relief Requested

5. By this Objection, pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), the Debtors request entry of an order disallowing and expunging the claims listed on Exhibit 1 annexed to the Proposed Order (as defined below).

6. A proposed form of order granting the relief requested herein is annexed hereto as Exhibit A (the “**Proposed Order**”).

Claims Reconciliation

7. On November 8, 2022, the Court entered an order [ECF No. 605] establishing January 10, 2023 at 5:00 p.m. (Prevailing Eastern Time) as the deadline for all persons and entities (including governmental units) to file proofs of claim (each, a “**Proof of Claim**”) against the Debtors for claims (each a “**Claim**”) that arose on or prior to the Commencement Date, subject to certain exceptions (including for claims based on the rejection of executory contracts or unexpired leases).

8. The Debtors have examined the Proofs of Claim identified on Exhibit 1 to the Proposed Order and have determined that each Claim under the heading “*Claims to be Disallowed and Expunged*” (each, a “**Satisfied Claim**” and, collectively, the “**Satisfied Claims**”) has been satisfied in full during the Debtors’ chapter 11 cases, including because (i) the claimed amounts have been paid by the Debtors during these chapter 11 cases pursuant to “first day” or other relief granted by the Court authorizing such payments, (ii) the Debtors paid such amounts in the ordinary course of business, or (iii) the Debtors assumed, and cured all prepetition amounts owing under, the contract(s) that form the basis of a Satisfied Claim.

Satisfied Claims Should Be Disallowed

9. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a).

10. As set forth in Bankruptcy Rule 3001(f), a properly executed and filed proof of claim constitutes prima facie evidence of the validity and the amount of the claim under section 502(a) of the Bankruptcy Code. Prima facie validity under Bankruptcy Rule 3001(f), however, can be overcome by rebuttal evidence. *See In re Ditech Holding Corp.*, No. 19-10412 (JLG), 2021

WL 408984, at *4 (Bankr. S.D.N.Y. Feb. 2, 2021); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000). Accordingly, pursuant to Bankruptcy Rule 3007(a), a party in interest may object to the allowance of a claim in a writing filed with the Bankruptcy Court. Fed. R. Bankr. P. 3007(a). Upon an objection, the claimant has the burden to demonstrate the validity of the claim. *See Rozier v. Rescap Borrower Claims Tr. (In re Residential Cap., LLC)*, No. 15-cv-3248 (KPF), 2016 WL 796860, at *9 (S.D.N.Y. Feb. 22, 2016); *In re Arcapita Bank B.S.C.(c)*, No. 12-11076 (SHL), 2013 WL 6141616, at *1 (Bankr. S.D.N.Y. Nov. 21, 2013), *aff'd sub nom. In re Arcapita Bank B.S.C.(c)*, 508 B.R. 814 (S.D.N.Y. 2014); *Hasson v. Motors Liquidation Co. GUC Tr. (In re Motors Liquidation Co.)*, No. 11-cv-8444 (RJS), 2012 WL 1886755, at *3 (S.D.N.Y. May 12, 2012); *In re Oneida, Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009), *aff'd sub nom. Peter J. Solomon Co., L.P. v. Oneida Ltd.*, No. 09-cv-2229 (DC), 2010 WL 234827 (S.D.N.Y. Jan. 22, 2010).

11. Further, Bankruptcy Rule 3007(d) permits the Debtors to file objections to more than one claim on the basis that, among other things, such claims “have been satisfied or released during the case in accordance with the Code, applicable rules, or a court order.” Fed. R. Bankr. P. 3007(d)(5).

12. The Debtors have carefully examined each Satisfied Claim and compared it to their books and records and have determined that each Satisfied Claim identified on Exhibit 1 to the Proposed Order has already been satisfied in full during the Debtors’ cases. As no amounts are owed on account of the Satisfied Claims, to ensure that the claims register is accurate and does not inaccurately overstate the Debtors’ liabilities, and to avoid the possibility of multiple recoveries on account of already-satisfied liabilities, the Debtors seek entry of the Proposed Order disallowing and expunging the Satisfied Claims from the claims register.

Reservation of Rights

13. Nothing contained herein is intended or shall be construed as (i) an admission as to the validity of any Claim against the Debtors, (ii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute the amount of, basis for, or validity of any Claim against the Debtors, (iii) an agreement or obligation to pay any Claims, (iv) a waiver of any claims or causes of action that may exist against any creditor or interest holder, or (v) an approval, assumption, or adoption of any agreement, contract, lease, program, or policy between the Debtors and any third party under section 365 of the Bankruptcy Code. Likewise, if the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended to be and should not be construed as an admission to the validity of any claim or a waiver of the Debtors' or any appropriate party in interest's rights to subsequently dispute such claim.

Notice

14. Notice of this Objection will be provided in accordance with Bankruptcy Rule 3007 and the procedures set forth in the *Order Implementing Certain Notice and Case Management Procedures* [ECF No. 292]. The Debtors respectfully submit that no further notice is required.

15. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: December 23, 2023
New York, New York

/s/ Lauren Tauro
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007
Gary T. Holtzer
Kelly DiBlasi
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and Debtors in Possession*

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	x
In re	:
	:
SAS AB, et al.,	:
	:
Debtors.¹	:
	:
	(Jointly Administered)
	ECF No. [●]
	x

**ORDER GRANTING TENTH OMNIBUS OBJECTION
OF DEBTORS TO DISALLOW AND EXPUNGE CERTAIN CLAIMS
(Satisfied Claims)**

Upon the objection, dated December 23, 2023 (the “**Objection**”),² of SAS AB and its debtor subsidiaries, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007(d), for entry of an order disallowing and expunging the Satisfied Claims, all as more fully set forth in the Objection; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided, and such notice having been adequate and appropriate under the circumstances; and it appearing that no other or further notice

¹ The Debtors in these chapter 11 cases are SAS AB, SAS Danmark A/S, SAS Norge AS, SAS Sverige AB, Scandinavian Airlines System Denmark-Norway-Sweden, Scandinavian Airlines of North America Inc. (2393), Gorm Asset Management Ltd., Gorm Dark Blue Ltd., Gorm Deep Blue Ltd., Gorm Sky Blue Ltd., Gorm Warm Red Ltd., Gorm Light Blue Ltd., Gorm Ocean Blue Ltd., and Gorm Engine Management Ltd. The Debtors’ mailing address is AVD kod: STOUU-T, SE-195 87 Stockholm, Sweden.

² All capitalized terms used and not defined herein shall have the meanings ascribed to them in the Objection.

need be provided; and this Court having reviewed the Objection; and upon any hearing held on the Objection; and all responses, if any, to the Objection having been withdrawn, resolved, or overruled; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and is in the best interests of the Debtors, their estates, their creditors, and all parties in interest; and upon all of the proceedings had before this Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is granted to the extent set forth herein.
2. Pursuant to section 502(b) of the Bankruptcy Code and Bankruptcy Rule 3007, each Satisfied Claim identified under the heading "*Claims to be Disallowed and Expunged*" on Exhibit 1 annexed to this Order is hereby disallowed and expunged.
3. To the extent a response was filed regarding any Satisfied Claim, each such Satisfied Claim, and the Objection as it pertains to such Satisfied Claim, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order will be deemed a separate order with respect to each satisfied Claim.
4. Nothing contained in the Objection or this Order shall be construed as (i) an admission as to the validity of any Claim, (ii) an agreement or obligation to pay any Claims, (iii) a waiver of the Debtors' or any appropriate party in interest's rights to dispute any Claim, (iv) a waiver of any claims or causes of action which may exist against any creditor or interest holder, or (v) an approval or assumption of any agreement, contract, program, policy or lease under section 365 of the Bankruptcy Code.

5. The Debtors' claims and noticing agent, Kroll Restructuring Administration, LLC, is authorized and directed to update the claims register maintained in these chapter 11 cases to reflect the relief granted in this Order.

6. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

Dated: _____, 2024
New York, New York

THE HONORABLE MICHAEL E. WILES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Satisfied Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
LUFTHANSA CITY CENTER REISEEUROPARTNER GMBH	LYONER STR. 9, FRANKFURT-NIEDERRAD, 60528, GERMANY	5339922	Scandinavian Airlines System Denmark-Norway-Sweden	8,402.88
LUFTHAVNDRIFT AS	STRANDGATA 92, HAUGESUND, 5528, NORWAY	5339495	Scandinavian Airlines System Denmark-Norway-Sweden	91,858.16
LYRECO SVERIGE AB	BOX 501, BANKERYD, 564 28, SWEDEN	5339930	Scandinavian Airlines System Denmark-Norway-Sweden	234.73
MAC CARGO HANDLING LLC	342 ALLERTON AVENUE, SOUTH SAN FRANCISCO, CA, 94080, UNITED STATES	5339932	Scandinavian Airlines System Denmark-Norway-Sweden	43,629.40
MAJORNET GMBH	SAALESTRABE 14, STADTALLENDORF, 35260, GERMANY	5339936	Scandinavian Airlines System Denmark-Norway-Sweden	5,405.55
MANCHESTER AIRPORT PLC	INCOME SECTION, 4TH FLOOR, OLYMPIC HOUSE, MANCHESTER AIRPORT, MANCHESTER, M90 1QX, UNITED KINGDOM	5339496	Scandinavian Airlines System Denmark-Norway-Sweden	80,247.72
MARGROS MARCIN GROS	UL. POZARNA 2A, ZUKOWO, 83-330, POLAND	5339947	Scandinavian Airlines System Denmark-Norway-Sweden	5,495.75
MARINE TRAVEL A/S	HEDEGAARDSVEJ 14, IKAST, 7430, DENMARK	5339948	Scandinavian Airlines System Denmark-Norway-Sweden	3,254.96
MARIO TEO	BLK 6 ROOM 1701 GREEN COURT APARTMENT, SHANGHAI, 200122, CHINA	5339949	Scandinavian Airlines System Denmark-Norway-Sweden	630.80
MARKETSHARE PARTNERS, LLC	1906 RESTON METRO PLAZA, SUITE 500, RESTON, VA, 20190, UNITED STATES	5339950	Scandinavian Airlines System Denmark-Norway-Sweden	30,110.67
MARSH UK LTD	VICTORIA HOUSE QUEENS ROAD, NORWICH, NR13QQ, UNITED KINGDOM	5339690	Gorm Engine Management Limited	471.37
MARTHINSEN TRADING AS	NORDASBROTET 2 BERGEN, RADAL, 5235, NORWAY	5339969	Scandinavian Airlines System Denmark-Norway-Sweden	83,896.61
MASSACHUSETTS PORT AUTHORITY	P.O. BOX 3471, BOSTON, MA, 02241-3471, UNITED STATES	5339497	Scandinavian Airlines System Denmark-Norway-Sweden	146,230.48

CLAIMS TO BE DISALLOWED AND EXPUNGED

Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
MASTERPIECE INTERNATIONAL LTD	39 BROADWAY SUITE 1410, NEW YORK, NY, 10006, UNITED STATES	5339970	Scandinavian Airlines System Denmark-Norway-Sweden	3,882.30
MAXIMUS GLOBAL SERVICES,LLC	PO BOX 227295, MIAMI, FL, 33222, UNITED STATES	5339498	Scandinavian Airlines System Denmark-Norway-Sweden	6,767.53
MBS-MBS INTERNATIONAL A/P	P O BOX P PFC REMITTANCE, FREELAND, MI, 48623, UNITED STATES	5339499	Scandinavian Airlines System Denmark-Norway-Sweden	43.90
MCDONALDS RESTAURANTS OF IRELAND LTD	RICHVIEW OFFICE PARK CLONSKEAGH, DUBLIN, 14, IRELAND	5339975	Scandinavian Airlines System Denmark-Norway-Sweden	554.36
MCI-CITY OF KANSAS CITY	AVIATION DEPT LOCK BOX P.O. BOX 844124, KANSAS CITY, MO, 64184-4124, UNITED STATES	5339500	Scandinavian Airlines System Denmark-Norway-Sweden	561.37
MCO-GREATER ORLANDO AVIATION A	P O BOX 947637, ATLANTA, GA, 30394-7637, UNITED STATES	5339501	Scandinavian Airlines System Denmark-Norway-Sweden	648.73
MDT-HARRISBURG INTL AIRPORT	SARA ONE TERMINAL DRIVE SUITE 300, MIDDLETOWN, PA, 14059, UNITED STATES	5339502	Scandinavian Airlines System Denmark-Norway-Sweden	26.34
MEADOWS LANDMARK, LLC	LOCKBOX-780223 MAC Y1372-045, PHILADELPHIA, PA, 19178-0223, UNITED STATES	5339272	Scandinavian Airlines System Denmark-Norway-Sweden	324,576.40
MEHILAINEN OY	POHJOINEN HESPERIANKATU 17 C, HELSINKI, 00260, FINLAND	5339981	Scandinavian Airlines System Denmark-Norway-Sweden	229.50
MEMPHIS INTERNATIONAL AIRPORT	2491 WINCHESTER RD 113, MEMPHIS, TN, 38116, UNITED STATES	5339503	Scandinavian Airlines System Denmark-Norway-Sweden	21.40
MERCURY AIR CARGO SERVICES, INC.	2780 SKYPARK DRIVE, TORRANCE, CA, 90505, UNITED STATES	5340010	Scandinavian Airlines System Denmark-Norway-Sweden	48,486.39
METROPOLITAN WASHINGTON	P.O. BOX 402816, ATLANTA, GA, 30384-2816, UNITED STATES	5339504	Scandinavian Airlines System Denmark-Norway-Sweden	116,240.56
METROPOLITAN WASHINGTON AIRPORTS AUTHORITY	MS. MICHELE BADE 1 AVIATION CIRCLE, WASHINGTON, DC, 20001-6000, UNITED STATES	5339275	Scandinavian Airlines System Denmark-Norway-Sweden	79,840.85
MF TRANSPORT SERVICE AS	HAAKON VII GATE 17 C, TRONDHEIM, 7041, NORWAY	5340012	Scandinavian Airlines System Denmark-Norway-Sweden	59,778.42
MFR-ROGUE VALLEY INTL-MEDFORD	3650 BIDDLE RD #13, MEDFORD, OR, 97504, UNITED STATES	5339505	Scandinavian Airlines System Denmark-Norway-Sweden	13.17
MIAMI-DADE COUNTY AVIATION DEPT	PO BOX 526624, MIAMI 1, FL, 33152-6624, UNITED STATES	5339506	Scandinavian Airlines System Denmark-Norway-Sweden	11,784.39
MICHAEL SJÖÖS FLIGHT & MEDICAL	FISKARE GUSTAVSVÄG 30, ÅKERSBERGA, 184 70, SWEDEN	5340013	Scandinavian Airlines System Denmark-Norway-Sweden	3,193.56

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
MIELE A/S	ERHVERVSVEJ 2 POSTBOKS 1371, GLOSTRUP, 2600, DENMARK	5340039	Scandinavian Airlines System Denmark-Norway-Sweden	110.84
MIKROLAB STOCKHOLM AB	KUNG HANS VAG 3, SOLLENTUNA, 19268, SWEDEN	5340040	Scandinavian Airlines System Denmark-Norway-Sweden	1,218.87
MINDSHARE A/S	ANTONIGADE 4 4 FLOOR, KOBENHAVN, 1106, DENMARK	5340043	Scandinavian Airlines System Denmark-Norway-Sweden	37,938.58
MINDSHARE NORWAY AS	POSTBOKS 787 SENTRUM INKOGNITOGATEN 16, OSLO, N-0106, NORWAY	5340044	Scandinavian Airlines System Denmark-Norway-Sweden	95,173.02
MINDSHARE SWEDEN AB	BIRGER JARLSGATAN 52, STOCKHOLM, 10377, SWEDEN	5340045	Scandinavian Airlines System Denmark-Norway-Sweden	152,634.02
MITCHELL, MICHAEL	3240 PURDUE AVE, DALLAS, TX, 75225, UNITED STATES	238	SAS AB	8,200.00
MKE-COUNTY OF MILWAUKEE	5300 S HOWELL AVE, MILWAUKEE, WI, 53207, UNITED STATES	5339507	Scandinavian Airlines System Denmark-Norway-Sweden	48.07
MKG-MUSKEGON COUNTY AIRPORT	99 SINCLAIR DR, MUSKEGON, MI, 49441, UNITED STATES	5340049	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
MKPCN-CONSULTANT OOO	MURMANSKIY PROEZD, 14, MOSCOW, 129076, RUSSIAN FEDERATION	5340050	Scandinavian Airlines System Denmark-Norway-Sweden	1,358.96
MLE-MALPENSA LOGISTICA EUROPA SPA	AEROPORTO DI MILANO LINATE, SEGRATE MI, 20090, ITALY	5340058	Scandinavian Airlines System Denmark-Norway-Sweden	2,116.26
MLI-AIRPORT DIRECTOR	QUAD CITY A/P P.O. BOX 9009, MOLINE, IL, 61265-9009, UNITED STATES	5339508	Scandinavian Airlines System Denmark-Norway-Sweden	17.56
MOB-MOBILE AIRPORT AUTHORITY	P O BOX 88004 PFC ACCTG, MOBILE, AL, 36608-0004, UNITED STATES	5339509	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
MOHER AVIATION SERVICES LTD	KILCONNELL CO CLARE, LISCANNOR, IRELAND	5340062	Scandinavian Airlines System Denmark-Norway-Sweden	7,866.20
MONIJA BACKOFFICE	WIJNKERS 13, UDEN, LJ, 5401, NETHERLANDS	5340063	Scandinavian Airlines System Denmark-Norway-Sweden	5,143.95
MSN-DANE COUNTY AIRPORT DIRECTOR	4000 INTERNATIONAL LANE, MADISON, WI, 53704, UNITED STATES	5339510	Scandinavian Airlines System Denmark-Norway-Sweden	135.98
MSO-MISSOULA COUNTY AIRPORT AUTHORITY	MISSOULA INTERNATIONAL AIRPORT 5225 HIGHWAY 10 WEST, MISSOULA, MT, 59802, UNITED STATES	5339511	Scandinavian Airlines System Denmark-Norway-Sweden	8.78
MSP-METROPOLITAN AIRPORTS COMM	MINNEAPOLIS-ST. PAUL NW - 9227, MINNEAPOLIS, MN, 55485, UNITED STATES	5339512	Scandinavian Airlines System Denmark-Norway-Sweden	349.66

CLAIMS TO BE DISALLOWED AND EXPUNGED

Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
MSY-DIRECTOR OF AVIATION	NEW ORLEANS AVIATION BD P.O. BOX 20007, NEW ORLEANS, LA, 70141, UNITED STATES	5339513	Scandinavian Airlines System Denmark-Norway-Sweden	113.81
MUNCKHOF BUSINEES TRAVEL	CELSIUSWEG 38A, VENLO, 5820, NETHERLANDS	5340088	Scandinavian Airlines System Denmark-Norway-Sweden	441.81
MYR-MYRTLE BEACH AIRPORT	HORRY COUNTY DEPT OF AIRPORTS 1100 JETPORT RD PFC REMIT, MYRTLE BEACH, SC, 29577, UNITED STATES	5339514	Scandinavian Airlines System Denmark-Norway-Sweden	52.57
MØRE OG ROMSDAL TAXITJENESTER AS	POSTBOKS193, KRISTIANSUND, 6501, NORWAY	5340082	Scandinavian Airlines System Denmark-Norway-Sweden	8,472.86
NETS A/S	ENERGIVEJ 1, BALLERUP, 2750, DENMARK	5340300	Scandinavian Airlines System Denmark-Norway-Sweden	15.19
NORDEA FINANCE EQUIPMENT AS	C/O NORDEA BANK ABP, FILIAL I SVERIGE ATTENTION: FREDRIK STJERNSTROM SMALANDSGATAN 17, SE 105 71, STOCKHOLM, , SWEDEN	677	SAS AB	0.00
NORDEA FINANCE EQUIPMENT AS, SVERIGE FILIAL	C/O NORDEA BANK ABP ATTN: FREDRIK STJERNSTROM SMALANDSGATAN 17, STOCKHOLM, 105 71, SWEDEN	633	SAS AB	0.00
NORDICA REGIONAL JET	LENNUJAAMA TEE 13, TALLINN, 11101, ESTONIA	5339276	Scandinavian Airlines System Denmark-Norway-Sweden	46,013,519
NORSTAT SVERIGE AB	ATTN: HENRIK ÅQUIST SVEAVÄGEN 61, STOCKHOLM, 113 59, SWEDEN	511	Scandinavian Airlines System Denmark-Norway-Sweden	26,412.00
NOVARE INTERIM / RECRUITMENT AB	BLASIEHOLMSGATAN 4B, STOCKHOLM, 111 48, SWEDEN	253	Scandinavian Airlines System Denmark-Norway-Sweden	40,621.27
NOVUM SERVICE POINT AS	BROBEKKVEIEN 80, OSLO, 582, NORWAY	5340441	Scandinavian Airlines System Denmark-Norway-Sweden	2,661.44
NTT COMMUNICATION	X, TOKYO, , JAPAN	5340442	Scandinavian Airlines System Denmark-Norway-Sweden	19.43
NYKREDIT	GLADSAXEVEJ 363,2, SÖRBORG, 2860, DENMARK	5339277	Scandinavian Airlines System Denmark-Norway-Sweden	2,310,925.30
NYKREDIT	GLADSAXEVEJ 363,2, SÖRBORG, 2860, DENMARK	5339278	Scandinavian Airlines System Denmark-Norway-Sweden	21,221.82
NYKREDIT LEASING A/S	POSTBOX 20, SØBORG, 2860, DENMARK	5340445	Scandinavian Airlines System Denmark-Norway-Sweden	388,786.44
OAJ ALBERT J. ELLIS AIRPORT.	264 STATE RD 1265, RICHLANDS, NC, 28574, UNITED STATES	5339516	Scandinavian Airlines System Denmark-Norway-Sweden	4.39
OBJECTIVE SOLUTIONS SWEDEN AB	FLORAGATAN 17, 4 TR, STOCKHOLM, 114 31, SWEDEN	5340478	Scandinavian Airlines System Denmark-Norway-Sweden	89,624.14

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
OFC	3-13-3 SHIBAURA MINATO-KU, TOKYO, JAPAN	5340479	Scandinavian Airlines System Denmark-Norway-Sweden	455.04
OKC-CITY OF OKLAHOMA CITY PFC	7100 TERMINAL DRIVE UNIT 937, OKLAHOMA CITY, OK, 73159-0937, UNITED STATES	5339517	Scandinavian Airlines System Denmark-Norway-Sweden	109.53
OMAHA AIRPORT AUTHORITY	4501 ABBOTT DR STE 2300, OMAHA, NE, 68110, UNITED STATES	5339518	Scandinavian Airlines System Denmark-Norway-Sweden	162.10
ONEPARK AS	POSTBOKS 2033, VIBA, OSLO, 125, NORWAY	5340481	Scandinavian Airlines System Denmark-Norway-Sweden	33,177.83
ONT-ONTARIO INTERNATIONAL AIRPORT AUTHORITY	2132 E. AVION AVE, ONTARIO, CA, 91761, UNITED STATES	5339519	Scandinavian Airlines System Denmark-Norway-Sweden	8.78
OMOI OY	PB 95, VANDA, 01301, FINLAND	5340482	Scandinavian Airlines System Denmark-Norway-Sweden	189.38
ORANGE	CENTRE DE PAIEMENT TSA 60816, MONTAUBAN CEDEX, 82006, FRANCE	5340486	Scandinavian Airlines System Denmark-Norway-Sweden	5.30
ORBITARENA AS	POSTBOKS 73, JESSHEIM, 2051, NORWAY	5340487	Scandinavian Airlines System Denmark-Norway-Sweden	7,156.80
ORD FUEL COMPANY, LLC	4333 AMON CARTER BLVD, MD 5223, FORT WORTH, TX, 76155, UNITED STATES	5340488	Scandinavian Airlines System Denmark-Norway-Sweden	9,357.24
ORF-NORFOLK INTL AIRPORT AUTH	2200 NORVIEW AVE, NORFOLK, VA, 23518-5897, UNITED STATES	5339520	Scandinavian Airlines System Denmark-Norway-Sweden	78.47
OTW COMMUNICATION AB	BOX 3265, STOCKHOLM, 103 65, SWEDEN	5340490	Scandinavian Airlines System Denmark-Norway-Sweden	87,640.94
OU- SAMORDNINGEN	POSTBOKS 386, LYSAKER, 1326, NORWAY	5340491	Scandinavian Airlines System Denmark-Norway-Sweden	15,964.14
P/F VAGA FLOGHAVN	FLOGVOLLURIN 65, SORVAGUR, 380, FAROE ISLANDS	5339521	Scandinavian Airlines System Denmark-Norway-Sweden	49,445.40
PAH - BARKLEY REGIONAL AIRPORT	2901 FISHER RD, WEST PADUCAH, KY, 42086, UNITED STATES	5339522	Scandinavian Airlines System Denmark-Norway-Sweden	8.78
PAXPORT AB	HOLLÄNDARGATAN 13,3TR, STOCKHOLM, 11136, SWEDEN	5340555	Scandinavian Airlines System Denmark-Norway-Sweden	118,070.72
PAYFLEX SYSTEMS USA, INC	PO BOX 2239, OMAHA, NE, 68103-2239, UNITED STATES	5340556	Scandinavian Airlines System Denmark-Norway-Sweden	6.13
PBI-WEST PALM BEACH INTL AIRPORT	PALM BEACH COUNTY DEPT OF AIRPORTS PFC ACCOUNTING 846 PALM BEACH INTL. AIRPORT, WEST PALM BEACH, FL, 33406-1470, UNITED STATES	5339523	Scandinavian Airlines System Denmark-Norway-Sweden	74.63

CLAIMS TO BE DISALLOWED AND EXPUNGED				
Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
PDC A/S	H.J. HOLST VEJ 3-5, BRØNDBY, 2605, DENMARK	198	Scandinavian Airlines System Denmark-Norway-Sweden	43,275.00
PDX-PORT OF PORTLAND	PFC REMITT P.O. BOX 5095, PORTLAND, OR, 97208-5095, UNITED STATES	5339524	Scandinavian Airlines System Denmark-Norway-Sweden	50.37
PERFECT CUSTOMER	POSTFACH 1367, FLOERSHEIM, 65434, GERMANY	5340784	Scandinavian Airlines System Denmark-Norway-Sweden	24.67
PETERSEN, ANDERS	HEJREVEJ 46, ROSKILDE, 4000, DENMARK	158	Scandinavian Airlines System Denmark-Norway-Sweden	4,180.00
PETTERSONAPPS LLC	4/1 SHAFARYKA STREET, LUIV, 79032, UKRAINE	5340785	Scandinavian Airlines System Denmark-Norway-Sweden	40,342.00
PHL-CITY OF PHILADELPHIA	AVIATION DIVISION P.O. BOX 8500-213966, PHILADELPHIA, PA, 19101, UNITED STATES	5339525	Scandinavian Airlines System Denmark-Norway-Sweden	271.96
PHX-PHOENIX SKY HARBOR INTL	CITY OF PHOENIX AVIATION DEPT P O BOX 29112, PHOENIX, AZ, 85038, UNITED STATES	5339526	Scandinavian Airlines System Denmark-Norway-Sweden	793.60
PIA-GREATER PEORIA AIRPORT AUT	ATTN; PFC PAYMENTS 6100 W.E.M. DIRKSEN PKWY, PEORIA, IL, 61607, UNITED STATES	5339527	Scandinavian Airlines System Denmark-Norway-Sweden	34.79
PIKA SP. Z O.O.	SPADOCHRONIARZY 7, GDANSK, 80298, POLAND	5340788	Scandinavian Airlines System Denmark-Norway-Sweden	869.71
PIOTR KRZYWDŁA TRANSPORT	OS. PRZYJAZNI 21/13, POZNAN, 61-686, POLAND	811	Scandinavian Airlines System Denmark-Norway-Sweden	134.16
PIT-ALLEGHENY AIRPORT AUTHORITY	P.O. BOX 12370 ATTN: PFC DEPT., PITTSBURGH, PA, 15231-0370, UNITED STATES	5339528	Scandinavian Airlines System Denmark-Norway-Sweden	503.09
POLSKI HOLDING HOTELOWY SP. S O. O.	UL.ZWIRKI I WIGURY 1, WARSZAWA, 00-906, POLAND	5340792	Scandinavian Airlines System Denmark-Norway-Sweden	932.43
PORT AUTHORITY OF NEW YORK AND NEW JERSEY	BUILDING ONE CONRAD ROAD NEWARK LIBERTY INTERNATIONAL AIRPORT, NEWARK, NJ, 07114, UNITED STATES	31	SAS AB	193,875.84
PORT AUTHORITY OF NEW YORK AND NEW JERSEY	BUILDING ONE CONRAD ROAD NEWARK LIBERTY INTERNATIONAL AIRPORT, NEWARK, NJ, 07114, UNITED STATES	34	SAS AB	204,397.84
PORT LOTNICZY GDANSK SP. Z O.O.	SLOWACKIEGO 200, GDANSK, 80-298, POLAND	5340793	Scandinavian Airlines System Denmark-Norway-Sweden	24,682.58

CLAIMS TO BE DISALLOWED AND EXPUNGED

Claimant	Address of Claimant	Claim #	Debtor	Claim Amount (USD)
PORT LOTNICZY LODZ IM. WLADYSLAWA REYMONTA SP. Z O.O.	UL.GEN.S.MACZKA 35, TODZ, 94-328, POLAND	5340794	Scandinavian Airlines System Denmark-Norway-Sweden	205.77
PORT LOTNICZY POZNAN- LAWICA SP.ZOO	BUKOWSKA 285, POZNAN, 60-189, POLAND	5339540	Scandinavian Airlines System Denmark-Norway-Sweden	5,672.31
PORTWAY	RUA C - EDIFICIO 124 AEROPORTO DE LISBOA, LISBOA, 1700-008, PORTUGAL	5340796	Scandinavian Airlines System Denmark-Norway-Sweden	10,839.92
POST DANMARK A/S	WHILSBORG A/S NIELS GRAM- HANSEN HEDEGAARDSVEJ 88, KOBENHAVN S, 2300, DENMARK	5339100	Scandinavian Airlines System Denmark-Norway-Sweden	7.68